

STATE BOARD OF EQUALIZATION

D20 N STREET, SACRAMENTO, CALIFORNIA (P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

March 5, 1980

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No. 80/40

TO COUNTY ASSESSORS:

LEGISLATION AFFECTING SPORT FISHING VESSELS

On February 29, 1980 the Governor signed into law Assembly Bill 285 (Chapter 18 Statutes of 1980). This bill reinstates the 1 percent assessment provisions for vessels employed exclusively in carrying 7 or more people for hire for commercial passenger fishing purposes. As urgency legislation it went into immediate effect and applies for the 1980 lien date.

We will be revising the 1980 Affidavit For One Percent Assessment of Certain Vessels and the Vessel Property Statement to include the passenger vessels. These should be mailed to you in a few days. If you still have copies of the 1 percent affidavit dated June 5, 1978, you could use them in the meantime. If you have already mailed out the vessel statement and the affidavit, then you should notify the eligible vessel owners of the law change. You should also inform them that they can insert the following statement on the affidavit and check the box.

"Carrying or transporting seven or more people for hire for commercial passenger fishing purposes."

Please contact Bud Florence or Bill Minor if you have any questions; their telephone number is (916) 445-4982.

Sincerely,

Verne Walton, Chief Assessment Standards Division

VW:sk Enclosure